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Unsecured Creditors

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF UTAH, CENTRAL DIVISION**

In Re:)	Bankruptcy Nos. 02-22906 GEC
)	02-22907 GEC
SIMON TRANSPORTATION SERVICES)	02-24874 GEC
INC., DICK SIMON TRUCKING, INC. and)	(Chapter 11)
SIMON TERMINAL, LLC,)	[SUBSTANTIVELY CONSOLIDATED]
)	
Debtors.)	Judge Glen E. Clark
)	

**ORDER SUSTAINING UNSECURED CREDITORS' COMMITTEE OBJECTION TO
PROOFS OF CLAIM NOS. 11, 407, 541, 555, 686, 752, 786, 844, 934 AND 977**

The Official Committee of Unsecured Creditors (the "Committee"), by and through its counsel, Fabian and Clendenin, filed its Application For Entry of Order Sustaining Unsecured Creditors' Committee Objection to Proofs of Claim Nos. 11, 407, 541, 555, 686, 752, 786, 844, 934 AND 977, on November 4, 2003. The objection and a notice of hearing were properly served on interested parties on September 18, 2003. The notice of hearing included a statement

that in the absence of a timely response, the relief requested could be granted without a hearing.

Based upon the objection, the lack of any response to the objection and the Committee's Ex Parte Application for Entry of Order, and good cause appearing

IT IS HEREBY ORDERED that,

1. The Committee's Objection to Proofs of Claim Nos. 11, 407, 541, 555, 686, 752, 786, 844, 934 AND 977 is sustained; and
2. Claim No. 11 filed by DeKalb County, Georgia, is allowed as a priority claim in the amount of \$8,883.81 and the balance of the claim is disallowed.
3. Claim No. 407 filed by City of McAlester, Oklahoma is disallowed in its entirety.
4. Claim No. 541 filed by the Commonwealth of Kentucky is allowed as a priority claim in the amount of \$20,114.80, and the balance of the claim (\$3,795.25) is reclassified as a general unsecured claim.
5. Claim No. 555 filed by the State of Georgia is disallowed in its entirety.
6. Claim No. 686 filed by the Idaho Transportation Department in the amount of \$2,599.06 is reclassified as a general unsecured claim.
7. Claim No. 752 filed by Adams County Treasurer (Account No. P0008141) is disallowed in its entirety.
8. Claim No. 786 filed by the Kansas Department of Revenue is allowed as a general unsecured claim in the amount of \$114.75, and the balance of the claim is disallowed.

9. Claim No. 844 filed by the Utah Labor Commission is allowed as a priority claim in the amount of \$4,650, and the balance of the claim (\$20,848) is reclassified as a general unsecured claim.
10. Claim No. 934 filed by the Memphis Light, Gas & Water Division is disallowed in its entirety.
11. Claim No. 977 filed by the Montana Department of Revenue is disallowed in its entirety.

DATED this ____ day of November, 2003.

BY THE COURT:

Honorable Glen E. Clark
United States Bankruptcy Judge